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From:

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To:

Cc:

Subject: RE: signatures

Under section 6224(c)(1) a pass-thru partner can sign a settlement agreement that binds the indirect partners. Thus a trust can sign an agreement through its trustee that will be binding on the grantors/beneficiaries.

If, instead, a grantor/beneficiary signs on his own behalf, the agreement only binds the signing spouse. This is explained in the instructions to the Form. The other spouse will not be bound in this situation unless she also signs.